

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

RICHARD BHOOLAI,

Defendant.

CASE NO. 1:23cr45

JUDGE Cole

INDICTMENT

26 U. S. C. § 7202

THE GRAND JURY CHARGES:

INTRODUCTION

At all times material to the Indictment:

1. The defendant, **RICHARD BHOOLAI**, a resident of Cincinnati, Ohio, owned and operated Richie's Fast Food Restaurants, Inc. (hereinafter, "Richie's Fast Food Restaurants"), an S-corporation, based in the Southern District of Ohio. As the founder, owner, and Chief Executive Officer of Richie's Fast Food Restaurants, the defendant, **RICHARD BHOOLAI**, exercised control over Richie's Fast Food Restaurants' business affairs; including approving payments by the company and controlling Richie's Fast Food Restaurants' corporate bank accounts.

2. Richie's Fast Food Restaurants employed between 22 and 34 employees from the first quarter of 2017 through the fourth quarter of 2018.

3. Richie's Fast Food Restaurants withheld federal taxes from its employees' paychecks, including federal income taxes, Medicare, and social security taxes (often referred to as Federal Insurance Contribution Act or "FICA" taxes). These taxes will be referred to in this Indictment collectively as "payroll taxes."

4. Richie's Fast Food Restaurants was required to transmit payroll taxes to the Internal Revenue Service ("IRS") on a periodic basis. Richie's Fast Food Restaurants was also required to

file an Employer's Quarterly Federal Tax Return ("Form 941") setting forth wages and other compensation subject to withholding, the total payroll taxes withheld, and the total payroll taxes transmitted to the IRS.

5. As the sole owner of Richie's Fast Food Restaurants, **BHOOLAI** was a "responsible person," that is, he had the duty and corporate responsibility to collect, account for, and pay over Richie's Fast Food Restaurants' payroll taxes to the IRS.

6. Starting in the fourth quarter of 2016 and continuing through the fourth quarter of 2018, Richie's Fast Food Restaurants withheld payroll taxes from its employees' paychecks, but failed to transmit to the IRS all the payroll taxes it collected.

7. Starting in the fourth quarter of 2016 and continuing through the fourth quarter of 2018, Richie's Fast Food Restaurants further failed to file quarterly employment tax returns (Forms 941) with the Internal Revenue Service. Each Form 941 was due to be filed at the end of the month following the end of each calendar quarter.

8. Ultimately, Richie's Fast Food Restaurants failed to account for and pay over payroll taxes to the Internal Revenue Service for over eight quarters, including the period spanning the first quarter of 2017 and continuing through the fourth quarter of 2018.

9. During this period, the defendant, **RICHARD BHOOLAI**, caused Richie's Fast Food Restaurants to make hundreds of thousands of dollars of expenditures for his personal benefit, including using business proceeds to engage in gambling activity in excess of \$1 million.

COUNTS 1-8

(Willful Failure to Account For or Pay Over Employment Tax)

10. Paragraphs 1 through 9 of this Indictment are incorporated as if fully set forth herein.

11. From on or about April 30, 2017 and continuing up to and including on or about January 31, 2019, in the Southern District of Ohio, the defendant, **RICHARD BHOOLAI**, being a person required under Title 26 of the United States Code to collect, account for, and pay over federal

payroll taxes imposed under Title 26 of the United States Code, did willfully fail to truthfully account for and pay over to the Internal Revenue Service all of the federal income taxes withheld and FICA taxes due and owing to the United States of America on behalf of Richie's Fast Food Restaurants and its employees, for each of the following quarters, with each calendar quarter constituting a separate count of this Indictment:

Count 1	First Quarter of 2017
Count 2	Second Quarter of 2017
Count 3	Third Quarter of 2017
Count 4	Fourth Quarter of 2017
Count 5	First Quarter of 2018
Count 6	Second Quarter of 2018
Count 7	Third Quarter of 2018
Count 8	Fourth Quarter of 2018


All in violation of 26 U.S.C. § 7202.

A TRUE BILL

/s/

FOREPERSON

KENNETH L. PARKER
UNITED STATES ATTORNEY


EBUNOLUWA A. TAIWO
Assistant United States Attorney